**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928**

**WP(C).No. 80 of 2007(H)**
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**PETITIONERS:**
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1. **PARACKAL DISTRIBUTORS,**
   **MANIKATH ROAD, COCHIN-16, REPRESENTED BY**
   **ITS MANAGING PARTNER, JOSSY THARIAN PRACKAL.**

2. **ALL KERALA TILES AND SANITARY WARE**
   **DEALERS ASSOCIATION, JAJ BUILDINGS,**
   **PANAVILA JN, TRIVANDRUM-1,**
   **REPRESENTED BY ITS GENERAL SECRETARY,**
   **SRI.C.CLEMENT.**

**BY ADV. SRI.A.KUMAR**

**RESPONDENTS:**
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1. **THE STATE OF KERALA,**
   **REPRESENTED BY THE SECRETARY,**
   **MINISTRY OF FINANCE, GOVT. SECRETARIAT,**
   **TRIVANDRUM.**

2. **THE COMMISSIONER, COMMERCIAL TAXES,**
   **TRIVANDRUM.**

3. **ASSISTANT COMMISSIONER,**
   **KVAT, SPECIAL CIRCLE-II, ERNAKULAM.**

4. **THE COMMERCIAL TAX INSPECTOR,**
   **COMMERCIAL TAX CHECK POST, WALAYAR.**

**ADDL.R5 IMPLEADED**

5. **THE COMMERCIAL TAX INSPECTOR,**
   **COMMERCIAL TAX CHECK POST BANGARA, MANJESHWAR**
   **IS IMPLEADED AS ADDL.R5 AS PER ORDER DT.18.1.07 IN IA.1000/07.**

**BY SPL.GOVERNMENT PLEADER SRI.V.V.ASOKAN(TAXES)**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/02/2007, ALONG WITH WP(C) NO.2844/2007 AND CONNECTED CASES THE COURT ON 08.03.2007 DELIVERED THE FOLLOWING:**

**W.P.(C) NO.80/2007**

**APPENDIX**

**PETITIONER'S EXHIBITS**

**EXT.P1:- COPY OF THE CIRCULAR NO.50/06 DT.18.12.06 ISSUED BY THE 2ND RESPONDENT.**

**EXT.P2:- COPY OF THE CIRCULAR NO.53/06 DT.22.12.06 ISSUED BY THE 2ND RESPONDENT.**

**EXT.P3:- COPY OF THE NOTICE DT.1.1.07 ISSUED BY THE 4TH RESPONDENT DEMANDING ADVANCE TAX.**

**EXT.P4:- COPY OF THE NOTICE DT.1.1.07 NO.AT.6886A/06-07 ISSUED BY THE 4TH RESPONDENT DEMANDING ADVANCEA TAX.**

**EXT.P5:- COPY OF THE DT.1.1.2007 NO.ISSUED 6877A/06-07 BY THE 4TH RESPONDENT ISSUED BY THE 4TH RESPONDENT DEMANDING.**

**EXT.P6:- COPY OF THE NOTICE DT.16.1.07 NO.AT.913/06-07 ISSUED BY THE 5TH RESPONDENT.**

**/TRUE COPY/**

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